CS-99-063B



October 13, 2004

To: Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Fr: George O. Saile, Reg. No. 19,572

28 Davis Ave

Poughkeepsie, NY 12603

Subject:

Serial No. 10/077,093 02/19/02

Subhash Gupta

"METHOD TO FORM SELF-ALIGNED, L-SHAPED SIDEWALL SPACERS"

Grp. Art Unit: 2826

F. ERDEM

RESPONSE PATENT OFFICE ACTION

Dear Sir:

In response to the Office Action dated July 13, 2004, please consider the following remarks concerning the aboveidentified application for patent:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O.

Douglas R. Schnabel, Reg. No. 47,927